

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA,)	
)	Case No.
Plaintiff,)	
)	
v.)	
)	
RONALD WALKER JR. and)	
VIANCA WALKER,)	
)	
Defendants.)	
_____)	

COMPLAINT

The United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this action to collect the unpaid federal taxes and statutory additions to tax owed by the defendants Ronald Walker, Jr. and Vianca Walker, as follows:

JURISDICTION AND VENUE

1. The court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402.
2. Venue properly lies in this judicial district pursuant to 28 U.S.C. §1391(b) and 28 U.S.C. §1396, because it is the district where liability for the taxes at issue accrued and where both defendants reside.

PARTIES

3. The plaintiff is the United States of America.

4. The defendants Ronald Walker, Jr. and Vianca Walker are the taxpayers against whom the unpaid federal tax liabilities at issue in this action are assessed. They reside in Temple Hills, Maryland, within this judicial district.

COUNT I

**Reduce to Judgment Federal Tax Assessment Against Ronald Walker, Jr.
for Tax Year 2002**

5. A delegate of the Secretary of the Treasury of the United States of America made income tax assessments against the defendant, Ronald Walker, Jr., on the date and for the year noted below:

Tax Type	Tax Period Ending	Assessment Date	Assessment Amount	Outstanding Balance as of 05/20/2019
Individual Income Tax (Form 1040)	12/31/2002	05/18/2009	\$106,812.00	\$95,023.30
TOTAL				\$95,023.30

6. The defendant, Ronald Walker, Jr., was given notice and demand for payment of the assessments described in paragraph 5.
7. Statutory interest and additions to tax have accrued on the unpaid balance on the unpaid balance of the assessments described in paragraph 5.
8. Despite being given proper notice and demand for payment, Ronald Walker, Jr. refused to pay the assessments described in paragraph 5. As of May 20, 2019, Ronald Walker, Jr. is indebted to the United States in the total amount of \$95,032.30 for tax year 2002, plus interest and penalties that will continue to accrue thereafter as provided by law until paid in full.

COUNT II**Reduce to Judgment Federal Tax Assessments against Ronald Walker, Jr. and Vianca Walker for Tax Years 2007, 2008, 2009, and 2014**

9. A delegate of the Secretary of the Treasury of the United States of America made income tax assessments against the defendants, Ronald Walker, Jr. and Vianca Walker, on the dates and for the years noted below:

Tax Type	Tax Period Ending	Assessment Date	Assessment Amount	Outstanding Balance as of 05/20/2019
Individual Income Tax (Form 1040)	12/31/2007	04/25/2011	\$20,901.00	\$39,340.49
Individual Income Tax (Form 1040)	12/31/2008	04/25/2011	\$10,668.00	\$25,895.61
Individual Income Tax (Form 1040)	12/31/2009	05/30/2011	\$5,543.00	\$1,222.07
Individual Income Tax (Form 1040)	12/31/2014	07/20/2015	\$1,831.00	\$2,660.14
TOTAL				\$66,118.31

10. The defendants, Ronald Walker, Jr. and Vianca Walker, were given notice and demand for payment of the assessments described in paragraph 9.
11. Statutory interest and additions to tax have accrued on the unpaid balance on the unpaid balance of the assessments described in paragraph 9.
12. Despite being given proper notice and demand for payment, Ronald Walker, Jr. and Vianca Walker neglected or refused to pay the assessments described in paragraph 9. As of May 20, 2019, Ronald Walker, Jr. and Vianca Walker are indebted to the United States in the total

amount of \$66,118.31, plus interest and penalties that will continue to accrue thereafter as provided by law until paid in full.

PRAYER FOR RELIEF

WHEREFORE, the United States prays that this Court:

- A. Enter judgment in favor of the United States and against the defendant Ronald Walker, Jr., in the amount of \$95,023.30 as of May 20, 2019 for federal income liabilities for tax year 2002, plus statutory interest and other additions to tax accruing thereafter according to law until paid in full;
- B. Enter judgment in favor of the United States and against the defendants Ronald Walker, Jr. and Vianca Walker in the amount of \$66,118.31 as of May 20, 2019 for federal income tax liabilities for tax years 2007, 2008, 2009, and 2014, plus statutory interest and other additions to tax accruing thereafter according to law until paid in full;
- C. Award the United States its costs in prosecuting this action; and
- D. Grant the United States such other and further relief as is just and proper.

Dated this 26th day of July 2019.

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ Megan E. Hoffman
MEGAN E. HOFFMAN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
202-616-3342 (v)
202-514-6866 (f)
Megan.E.Hoffman-Logsdon@usdoj.gov

